

How to find your buyer's tax rate if you collect mass transit and water commission use tax as a courtesy to your customers

Use this chart to determine the rate in Section 6, Line 5, of Form ST-556, Sales Tax Transaction Return.

See instructions on reverse side.

Rates on this chart are expressed as percents.

(These rates do not include any home rule use taxes for which your customer may be liable.)

Seller's location	Buyer's address (determines rate used in addition to seller's rate)											
	1	2	3	4	5	6	7	8	9	10	11	12
1 Any Cook County location in: Bensenville, Hinsdale, Oakbrook, Roselle (Seller's rate: 7.25%)	0.0	0.0	0.0	0.0	0.0	0.0	+ .25	0.0	+ .25	0.0	0.0	0.0
2 All other Cook County locations (Seller's rate: 7.0%)	+ .25	0.0	0.0	+ .25	0.0	0.0	+ .25	0.0	+ .25	+ .25	0.0	0.0
3 Any DuPage County location in: Aurora, Bartlett, Batavia, Bolingbrook, Burr Ridge, Chicago, Elk Grove Village, Hanover Park, Lemont, Northlake, St. Charles, Schaumburg, Willow Springs (Seller's rate: 6.5%)	+ .25	0.0	0.0	+ .25	0.0	0.0	+ .25	0.0	+ .25	+ .25	0.0	0.0
4 All other DuPage County locations (Seller's rate: 6.75%)	0.0	0.0	0.0	0.0	0.0	0.0	+ .25	0.0	+ .25	0.0	0.0	0.0
5 All locations in Kane, Lake, or McHenry Counties (Seller's rate: 6.5%)	+ .25	0.0	0.0	+ .25	0.0	0.0	+ .25	0.0	+ .25	+ .25	0.0	0.0
6 The following townships in Madison County : Alhambra, Hamel, Leef, Marine, New Douglas, Olive, Omphgent, Pin Oak (Seller's rate: 6.25%)	+1.0	+ .75	+ .25	+ .5	+ .25	0.0	+ .25	0.0	+ .25	+ .50	+ .25	0.0
7 The following townships in Madison County : Alton, Chouteau, Collinsville, Edwardsville, Fort Russell, Foster, Godfrey, Granite City, Helvetia, Jarvis, Moro, Nameoki, Saline, St. Jacob, Venice, Wood River (Seller's rate: 6.5%)	+1.0	+ .75	+ .25	+ .5	+ .25	0.0	0.0	0.0	0.0	+ .5	+ .25	0.0
8 The following townships in St. Clair County : Engelman, Fayetteville, Freeburg, Lenzburg, Marissa, Millstadt, Prairie Du Long, New Athens (Seller's rate: 6.25%)	+1.0	+ .75	+ .25	+ .5	+ .25	0.0	+ .25	0.0	+ .25	+ .5	+ .25	0.0
9 The following townships in St. Clair County : Belleville, Canteen, Caseyville, Centerville, East St. Louis, Lebanon, Mascoutah, O'Fallon, Shiloh Valley, St. Clair, Smithton, Stites, Stookey, Sugar Loaf (Seller's rate: 6.5%)	+1.0	+ .75	+ .25	+ .5	+ .25	0.0	0.0	0.0	0.0	+ .5	+ .25	0.0
10 Any Will County location in: Naperville, Woodridge (Seller's rate: 6.75%)	0.0	0.0	0.0	0.0	0.0	0.0	+ .25	0.0	+ .25	0.0	0.0	0.0
11 All other Will County locations (Seller's rate: 6.5%)	+ .25	0.0	0.0	+ .25	0.0	0.0	+ .25	0.0	+ .25	+ .25	0.0	0.0
12 All locations in any county except: Cook, DuPage, Kane, Lake, Madison, McHenry, St. Clair, or Will (Seller's rate: 6.25%)	+1.0	+ .75	+ .25	+ .5	+ .25	0.0	+ .25	0.0	+ .25	+ .5	+ .25	0.0

Buyer's Rate Chart Instructions

Use for Section 6, Line 5, of Form ST-556, Sales Tax Transaction Return.

Line 5 Is your buyer's address in one of the following Illinois counties?

Cook	Kane	Madison	St. Clair
DuPage	Lake	McHenry	Will

If not, skip to Section 6, Line 6, of your return. If so, continue reading.

Your customer may be liable for additional local use taxes, such as Regional Transportation Authority (RTA), DuPage County Water Commission (CWC), and Metro-East Mass Transit District (MED) use taxes, which are not included in the rate at which you are required to collect tax. If you choose to collect these local taxes, you will need to determine your customer's tax rate.

To find out if your buyer is liable for additional local use taxes, you will need to compare your tax rate (preprinted in Section 6, Line 4, of your return) with your buyer's rate on the rate chart on the reverse side.

On the chart, first find your location and its corresponding row number in the leftmost column. Then find the corresponding column number for your buyer's address along the top of the chart. (The numbers that describe location are the same for seller and buyer.) Finally, find the number at the intersection of the seller's row and the buyer's column. If the chart reads "0.0" for your customer, there is no difference in rates.

If your buyer's rate is greater than yours, you may figure and report the additional tax in Section 6, Line 5, of your return. First, find the difference between your rate and your buyer's rate on the rate chart on the reverse side. Then convert the difference (expressed as a percent on the chart) to a decimal by dividing the percent by 100 (e.g., $+ .25\% \div 100 = .0025$). Then multiply this decimal by the amount on Line 3 of the return, and write the result on Line 5 of the return.

Finally, write

- the name of the buyer's county
- the name of the buyer's city or village, if any
- the name of the buyer's township if the address is in Madison or St. Clair County

Your rate (the rate preprinted in Section 6, Line 4, of your return) is the **minimum** rate you must collect. If

- your buyer's rate is less than yours, or
- your buyer's rate is equal to yours, or
- you are not collecting any additional tax as a courtesy to your customer,

you must collect tax at your rate. If this is the case, you do not need to fill out Lines 5, 5a, 5b, or 5c. Go to Line 6.

If you need additional assistance, please call our Local Tax Allocation Division at 217 785-6518.